

REPORT



OF THE

Receipts and Expenditures

OF THE

Town of Middleton

FOR THE

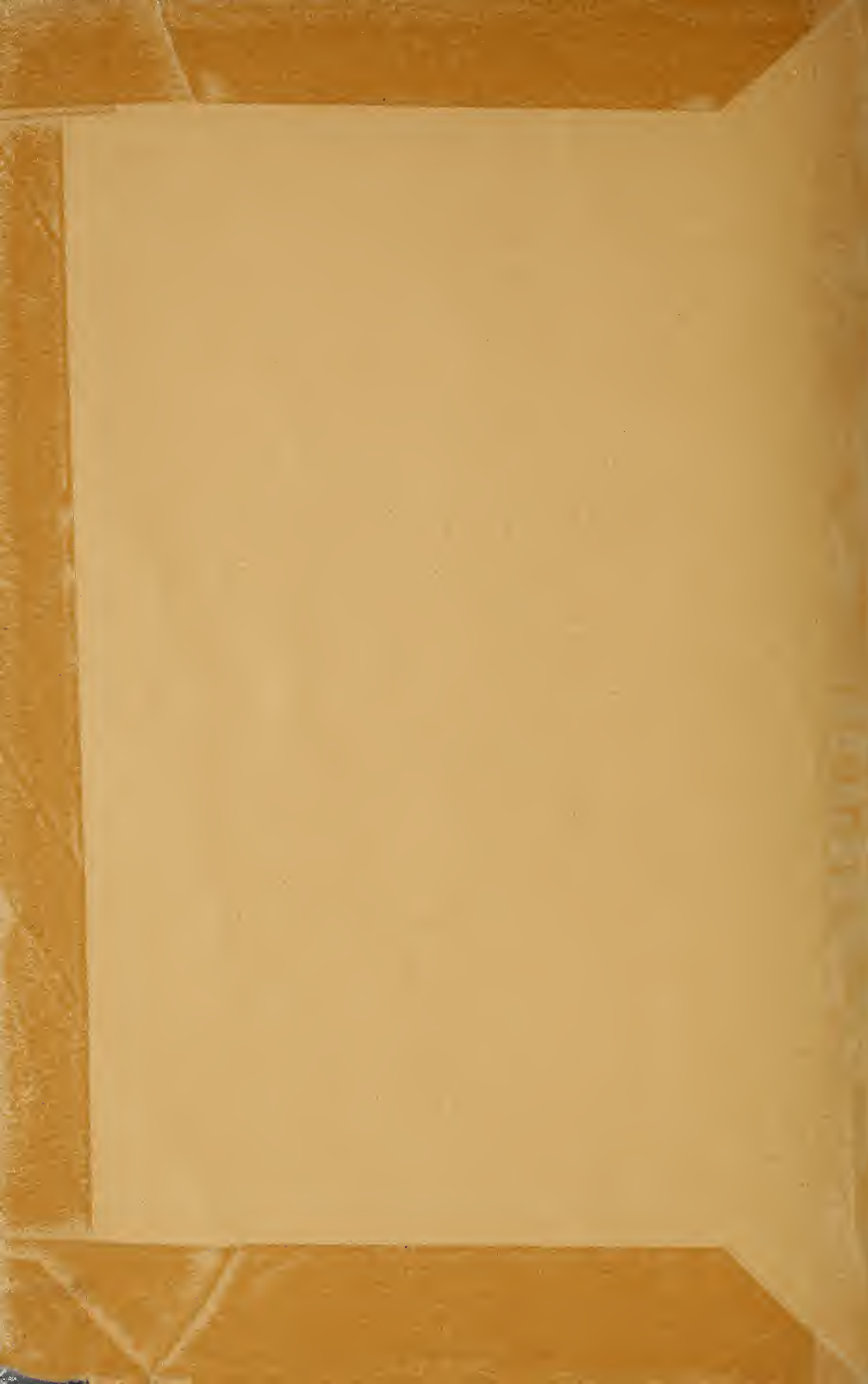
Year Ending December 31, 1927



SALEM, MASS.

MILO A. NEWHALL, & CO., PRINTERS

1927



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Town Officers

Moderator

George Ogden Term expires March, 1928

Town Clerk

Wayne A. Giles Term expires March, 1928

Treasurer

Harry H. Bradstreet Term expires March, 1928

Selectmen

Roger Clapp Term expires March, 1928

William H. Sanborn, Clerk Term expires March, 1928

Maurice E. Tyler, Chairman Term expires March, 1928

Overseers of Poor

Sands Pike Term expires March, 1928

Lyman S. Wilkins Term expires March, 1929

Maurice E. Tyler Term expires March, 1930

Board of Health

Roger Clapp Term expires March, 1928

William H. Sanborn Term expires March, 1928

Maurice E. Tyler Term expires March, 1928

Board of Assessors

Maurice E. Tyler Term expires March, 1928

Lyman S. Wilkins Term expires March, 1929

Roger Clapp Term expires March, 1930

School Committee

Arthur E. Curtis Term expires March, 1928

Wayne A. Giles Term expires March, 1929

Highway Surveyor

Clyde Hood Term expires March, 1928

Tax Collector

Henry A. Young Term expires March, 1928

Tree Warden

B. McGlaufflin Term expires March, 1928

Moth Superintendent

B. McGlaufflin Term expires January, 1928

Constable

Wm. H. Young Term expires March, 1928

Chief of Police

Oscar Sheldon Term expires May, 1928

Superintendent of Burial

Arthur Peabody Term expires March, 1928

Inspector of Animals and Slaughtering

Lyman S. Wilkins Term expires March, 1928

Town Accountant

E. P. Oakman, Jr. Term expires May, 1930

Forest Fire Warden

Leon Soper Term expires January, 1928

Chief of Fire Department

Oscar Sheldon Term expires May, 1928

Sealer of Weights and Measures

Elmer O. Campbell Term expires May, 1928

Manager of Electric Light Department

Maurice E. Tyler	Term expires April, 1928
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Electric Light Commissioners

Roger Clapp	Term expires March, 1928
William H. Sanborn	Term expires March, 1928
Maurice E. Tyler	Term expires March, 1928

Water Commissioners

H. K. Richardson	Term expires March, 1928
Oscar Sheldon	Term expires March, 1929
Charles Hutchinson	Term expires March, 1930

Trustees David Cummings Fund

George E. Barnaby	Term expires March, 1928
Maurice E. Tyler	Term expires March, 1929
Lyman S. Wilkins	Term expires March, 1930

Trustees Flint Public Library

Maurice E. Tyler	Term expires March, 1928
Charles Hutchinson	Term expires March, 1928
George E. Barnaby	Term expires March, 1929
William R. Godfrey	Term expires March, 1929
Henry A. Young	Term expires March, 1930
H. Galen Howe	Term expires March, 1930

Cemetery Commissioners

Arthur Page	Arthur Peabody	Will A. Russell
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TRUSTEES**B. F. Emerson Fund**

Naumkeag Trust Company, Salem, Massachusetts

Mansfield Fund

Old Colony Trust Company

ANALYSIS SHEET

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ANALYSIS SHEET

	Town Appropriation	Special Appropriation	Receipts	Transfer from Reserve	Due from Accounts Receivable	Total	Paid Out Selectmen's Orders	Transfer to Reserve
Town Officers	\$2,598.00	. . . . .	. . . . .	\$136.65	. . . . .	\$2,734.65	\$2,683.81	b \$ 50.84
Highways	3,625.00	200.00	2,900.00	27.70	. . . . .	6,752.70	6,752.70	. . . . .
Bridges	500.00	511.70	. . . . .	. . . . .	. . . . .	1,011.70	992.90	18.80
Sidewalks	350.00	. . . . .	. . . . .	. . . . .	. . . . .	350.00	326.46	23.54
Snow Removal	2,000.00	. . . . .	. . . . .	. . . . .	. . . . .	2,000.00	1,538.48	461.52
Snow Plow	250.00	. . . . .	. . . . .	. . . . .	. . . . .	250.00	280.00	10.00
Tractor Cab	150.00	. . . . .	. . . . .	. . . . .	. . . . .	150.00	150.00	. . . . .
Cement Mixer	150.00	. . . . .	. . . . .	. . . . .	. . . . .	150.00	150.00	. . . . .
Webb Street Bridge . . . . .	. . . . .	. . . . .	500.00	. . . . .	. . . . .	500.00	500.00	. . . . .
Moth Department	681.49	. . . . .	236.35	. . . . .	. . . . .	917.84	883.53	34.31
Tree Warden	500.00	. . . . .	. . . . .	. . . . .	. . . . .	500.00	500.00	. . . . .
Cemetery	800.00	500.00	. . . . .	. . . . .	. . . . .	1,300.00	1,253.35	46.65
Cemetery, Endowment . . . . .	. . . . .	. . . . .	454.00	. . . . .	. . . . .	454.00	454.00	. . . . .
School	19,600.00	. . . . .	. . . . .	. . . . .	. . . . .	19,600.00	17,632.33	1,967.67
Center School Alterations	3,000.00	. . . . .	. . . . .	c 7,121.31	. . . . .	10,121.31	10,087.34	63.97
Library Account	300.00	. . . . .	. . . . .	. . . . .	. . . . .	300.00	300.00	. . . . .
Dental Clinic	100.00	. . . . .	140.75	. . . . .	. . . . .	240.75	240.00	. 75
Police	1,000.00	. . . . .	. . . . .	. . . . .	. . . . .	1,000.00	776.86	223.14
House Fires	150.00	100.00	. . . . .	. . . . .	. . . . .	250.00	195.05	54.95
Forest Fires	500.00	800.00	. . . . .	. . . . .	. . . . .	1,300.00	1,236.03	63.97
Forest Fire Truck . . . . .	. . . . .	2,300.00	. . . . .	21.98	. . . . .	2,321.98	2,321.98	. . . . .
Fire Hose	300.00	. . . . .	. . . . .	. . . . .	. . . . .	300.00	300.00	. . . . .
Firemen's Wages	65.00	. . . . .	. . . . .	. . . . .	. . . . .	65.00	65.00	. . . . .
Poor Department	1,800.00	. . . . .	. . . . .	161.23	1,261.81	3,223.04	3,223.04	. . . . .
Board of Health	100.00	. . . . .	. . . . .	. . . . .	. . . . .	100.00	80.77	19.23
Essex Sanitarium	337.24	. . . . .	. . . . .	. . . . .	. . . . .	337.24	337.24	. . . . .
Contingent	1,200.00	300.00	. . . . .	. . . . .	. . . . .	1,500.00	1,417.31	82.69
Town Hall	800.00	. . . . .	. . . . .	. . . . .	. . . . .	800.00	716.83	83.17
Soldiers' Benefits	84.00	. . . . .	. . . . .	. . . . .	. . . . .	84.00	69.00	15.00

ANALYSIS SHEET

ANALYSIS SHEET (CONTINUED)

	Town Appropriation	Special Appropriation	Receipts	Transfer from Reserve	Due from Accounts Receivable	Total	Paid Out Selectmen's Orders	Transfer to Reserve
State Aid	\$360.00	\$360.00	\$360.00	.
American Legion	110.00	110.00	.
Memorial Day	.	.	.	1.00	.	226.00	226.00	.
Interest	.	.	.	c 171.05	.	2,771.05	2,148.61	622.44
Premiums and Insurance	.	131.00	.	.	.	705.00	595.58	110.42
Municipal Indebtedness	.	3,000.00	.	.	.	3,000.00	3,000.00	.
Middleton Elec. Light Co.	.	.	8,027.24	.	.	10,127.24	8,066.30	2,060.94
State Tax	.	.	.	d 3,431.77	.	3,431.77	3,431.77	.
County Tax	.	.	.	d 2,613.51	.	2,613.51	2,613.51	.
Revenue Notes	.	.	35,000.00	c30,000.00	.	65,000.00	40,000.00	e25,000.00
East & Essex St. Water L.	228.64	.	.	.	.	228.64	228.64	.
Accounts Payable	.	.	.	c 18.75	.	18.75	18.75	.
1926 Abatement	.	.	.	c 10.44	.	10.44	10.44	.
1925 Taxes	.	.	c 74.84	.	.	37.99	.	37.99
1925 Poll Taxes	.	.	4.00	.	.	4.00	.	4.00
1926 Taxes	.	.	18,489.88	.	.	.	.	.
1926 Poll Taxes	.	.	7.00	.	.	.	.	.
1927 Taxes	.	.	25,321.06	.	.	.	.	.
1927 Poll Taxes	.	.	674.00	.	.	.	.	.
Accounts Receivable	.	.	571.00	.	.	.	.	.
Reserve Account	.	.	13,852.47	.	.	.	.	.
Funded Debt	.	.	6,000.00	.	.	.	.	.
	\$49,819.37	\$4,842.76	\$112,252.59	\$348.56	\$1,621.81	\$147,299.60	\$116,243.61	\$31,055.99

(b) To accounts payable

(c) From Balance Sheet January 1, 1927

(d) From Tax Levy 1927

(e) To 1927 Balance Sheet

Town Government

Town Officers' Salaries

Appropriation	\$2,598 00	
Transfer from reserve	136 65	
		\$2,734 65

EXPENDITURES

Selectmen :

Maurice E. Tyler	\$103 74	
Wm. H. Sanborn	91 66	
Roger F. Clapp	75 00	
E. Stimpson Hutchinson	18 75	
		\$289 15
Treasurer, Harry H. Bradstreet		291 66
Town Clerk, Wayne A. Giles		200 00
Town Accountant, E. P. Oakman		300 00
Tax Collector, Henry A. Young		400 00

Assessors :

Maurice E. Tyler	\$315 00	
Roger F. Clapp	237 00	
Lyman S. Wilkins	180 00	
		732 00

Registrars :

E. Stimpson Hutchinson	\$12 00	
Maurice E. Tyler	17 50	
Wm. H. Sanborn	4 00	
		33 50

Overseers of Poor:

Sands Pike	\$25 00	
Maurice E. Tyler	50 00	
Lyman S. Wilkins	25 00	
		<hr/>
		100 00

Sealer of Weights and Measures:

Elmer O. Campbell		100 00
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Inspector of Slaughtering:

Lyman S. Wilkins		150 00
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Inspector of Cattle:

Lyman S. Wilkins		25 00
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Constable:

Wm. H. Young		17 50
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Cemetery Commissioners:

Arthur Page	\$15 00	
Will Russell	15 00	
		<hr/>
		30 00

Superintendent of Burials:

Arthur Peabody		15 00
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Accounts Payable:

George Ogden, Moderator	\$25 00	
Wm. H. Young, Constable	17 50	
Wm. H. Sanborn, Selectman	8 34	
		<hr/>
		50 84
		<hr/>
		\$2,734 65

Highways and Bridges

Highways

Appropriation	\$3,625 00
Special appropriation	200 00
Received from State	2,900 00
Transfer from reserve	27 70
	<hr/>
	\$6,752 70

EXPENDITURES

Labor	\$2,849 50
Team and truck	1,720 68
Road Oil and Asphalt :	
Trimont Oil Company	40 30
Standard Oil of New York	803 82
The Barrett Company	704 66
Gasoline and Oil :	
Wayne A. Giles	40 48
Gulf Refining Co.	67 90
Howe Station Garage	59 15
Webber's Filling Station	3 72
Saxon Oil Company	3 75
Stapler's Garage	2 55
Sand, rock and gravel :	
Lynn Sand and Stone Co.	5 05
John W. Sheehan	14 20
Connolly Company	7 36
H. K. Richardson	20 80
B. Frank Phillips	106 65
Town of Danvers	1 60
J. Marsh	11 80

Tractor, repairs and supplies:

Howe Station Garage	50 84
F. W. Dingle	85
Ernest E. Richardson, supplies	39 75
C. E. Bragdon, supplies	22 50
Hedge & Mattheis, brooms, shovels, rakes	25 25
Kerosene	3 30
F. W. Dingle, four shoes for scrapers	18 50
Freight	19 04
James O'Shea, 18 feet of 8 inch drain pipe	10 60
Calvin Putnam, posts	6 40
Telephone calls	1 35
Hedge & Mattheis, part cost of cement mixer	90 35
	<u>\$6,752 70</u>

Bridges

Appropriation	\$500 00
Special appropriation	511 70
	<u>\$1,011 70</u>

EXPENDITURES

Labor	\$229 45
Truck and team	142 02
Calvin Putnam Lumber Co., Lumber	47 92
B. F. Goodwin	365 36
John D. Jeffers	77 00
Geo. McQuestion, lumber	69 30
C. E. Bragdon	34 10
Leon Soper, lettering signs	15 00
H. K. Richardson, sand	9 20
J. Marsh	2 55
A. B. Gillpatrick, oil	1 00
Transfer to reserve	18 80
	<u>\$1,011 70</u>

Sidewalks

Appropriation	\$350 00
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EXPENDITURES

Labor	\$160 45
Truck	75 51
Calvin Putnam Lumber Co.	80 30
H. K. Richardson, gravel	7 60
J. Marsh, gravel	75
C. E. Bragdon, supplies	1 85
Transfer to reserve	23 54
	<hr/>
	\$350 00

Snow Removal

Appropriation	\$2,000 00
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EXPENDITURES

Labor	\$738 95
Team	52 75
Truck	451 13
Tractor expenses and repairs:	
Harper's Garage	38 44
Howe Station Garage	51 97
Lord & Herlihy	7 20
Fred Dingle	6 25
Webber's Filling Station	5 00
K. & K. Garage	3 00
M. Butts	2 90
Gasoline, oil and lunches:	
O. Carlson	87 55
Stahler's Garage	23 14

Webber's Filling Station	\$20 00	
Saxon Oil Co.	10 25	
Wayne Giles	2 40	
M. Butts, storage	21 00	
Snow Plow repairs	5 50	
Dyar Sales & Machinery, shovels	7 00	
Ropes Brothers, salt	4 05	
Transfer to reserve	461 52	
		\$2,000 00

Snow Plow

Appropriation	\$290 00
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EXPENDITURES

Dyar Sales & Machinery, one plow	\$280 00	
Transfer to reserve	10 00	
		\$290 00

Cement Mixer

Appropriation	\$150 00
Hedge & Mattheis Co., one 3½ Jaeger mixer on cushion tired wheels, Hercules en- gine, total cost	\$240 35
To be paid from Highway appropriation	<u>90 35</u>
Paid from this appropriation	\$150 00

Tractor Cab

Appropriation	\$150 00
EXPENDITURES	
Harper's Garage, one cab	\$150 00

Webb Street Bridge (Back of Church)

Received from Boston & Maine	\$500 00
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EXPENDITURES

Paid Clyde L. Hood for removing bridge and making road	\$500 00
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East Street and Essex Street (Unpaid Bill)

Appropriation	\$228 64
Expended	\$228 64

Protection of Persons and Property**Police**

Appropriation	\$1,000 00
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EXPENDITURES

Police officers	\$562 86
Auto hire	109 25
McSweeney & McSweeney, lawyers	60 00
Court Fees, John J. Burke	16 00
Lyons' Garage, ambulance	10 00
Police Matron (2)	8 00
Danvers Police Dept., care of prisoners	7 50
Police club	1 75
Lunches	1 50
Transfer to reserve	223 14
	<hr/>
	\$1,000 00

RECEIPTS

First District Court, fines	\$488 60	
Sale of junk	53 00	
	<hr/>	\$541 60

House Fires

Appropriation	\$150 00	
Special appropriation	100 00	
	<hr/>	\$250 00

EXPENDITURES

Labor	\$83 50	
Auto	79 00	
Stahler's Garage, storage and care of new fire truck	12 09	
Henry K. Barnes, nozzle and tips	4 50	
New back curtain	7 00	
Lights	3 40	
Water	3 00	
Danvers Water Board, two wrenches	2 56	
Transfer to reserve	54 95	
	<hr/>	\$250 00

Forest Fires

Appropriation	\$500 00	
Special appropriations (2)	800 00	
	<hr/>	\$1,300 00

EXPENDITURES

Labor	\$692 25	
Auto	200 50	
Danvers Fire Department	50 00	
Equipment and supplies:		
American Fire Extinguisher, 12 extin-		
guishers	140 38	
American Fire Equipment, bottles	18 86	
Dept. of Conservation, brooms and cans	25 50	
Merrimac Chemical Co., acid	20 63	
Eastern Drug Co., 12 kegs of soda	39 65	
Lunches for firemen	28 36	
William Young, repairs to chemicals	11 50	
Lights	3 40	
Water	3 00	
Doctor	2 00	
Transfer to reserve	63 97	
		\$1,300 00

Fire Truck and Equipment

Appropriation	\$2,100 00	
Special appropriation	200 00	
Transfer from reserve	21 98	
		\$2,321 98

EXPENDITURES

Federal Motor Co., one Federal chassis	\$916 00
Henry K Barnes Co., pump	650 00
“ “ “ “ 1,000 feet of hose	310 00
“ “ “ “ 50 feet special hose	32 50
“ “ “ “ Strainer	2 50
“ “ “ “ Acid jar and holder	25 00

John R. Gould, building body box, etc.	235 00	
Morrill Young, fenders, etc.	50 98	
Stewart Robinson, painting body	100 00	
		<hr/>
		\$2,321 98

Firemen's Wages

Appropriation	\$65 00
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EXPENDITURES

Oscar Sheldon	\$10 00	
Morey Butts	5 00	
Elmer Campbell	5 00	
Richard Floyd	5 00	
Arthur Fuller	5 00	
Roy Osborne	5 00	
Joseph Russell	5 00	
Albert Sheldon	5 00	
Leon Soper	5 00	
Morrill Young	5 00	
Paul Young	5 00	
Everett Wilkins	5 00	
		<hr/>
		\$65 00

Fire Hose

Appropriation	\$300 00
Henry K. Barnes Co., 300 feet 2½ in. hose	\$300 00

Forestry Department

Tree Warden

Appropriation	\$500 00
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EXPENDITURES

Labor	\$457 88
Team	38 50
Supplies	3 62
	<hr/>
	\$500 00

Moth Department

Appropriation	\$681 49
Sale of lead	98 00
Received from State	138 35
	<hr/>
	\$917 84

EXPENDITURES

Labor	\$607 89
Team	99 50
General Chemical Co., arsenate of lead	139 66
Wakefield Daily Item, moth notices	2 75
M. E. Tyler, labor and postage on notices	9 62
Repairs to sprayer	11 60
Gasoline	4 76
Burt McGlauffin, expenses to moth meeting	3 00
Supplies	2 75
Truck	2 00
Transfer to reserve	34 31
	<hr/>
	\$917 84

Health and Sanitation

Board of Health

Appropriation		\$100 00
EXPENDITURES		
M. E. Tyler, burial permits	\$53 00	
M. E. Tyler, recording and reporting contagious cases	21 50	
J. Allen Atwood, returning deaths	3 00	
Miscellaneous	2 00	
Hobbs & Warren, cards	1 27	
Transfer to reserve	19 23	
		\$100 00

Essex Sanitarium

Appropriation	\$337 24
Essex County treasurer	\$337 24

Poor Department

Appropriation	\$1,800 00
Transfer from reserve	161 23
Accounts receivable	1,261 81
	\$3,223 04

EXPENDITURES

Care of Town poor	\$1,426 23
Care of Town poor by other municipalities	335 00
Care of Town poor by citizens of other municipalities	200 00
Care of poor for Town of Danvers	325 81
Care of poor for City of Lynn	256 00
Care of poor for City of Peabody	520 00
Care of poor of City of Lowell	160 00
	\$3,223 04

Schools and Education

Appropriation \$19,600 00

EXPENDITURES

Teachers and nurses	\$7,041 00
Superintendent	675 82
Superintendent's expenses	135 13
Janitor and expenses	1,001 95
Doctor Nichols	75 00
Nurse's expenses and medical supplies	12 00
Transportation, Tinkham's Garage	2,500 00
High School tickets, Eastern Mass. Ry.	1,700 34
High School tickets, Boston Maine, R. R.	20 94
Tuition, Danvers High School	1,846 86
“ Peabody High School	439 87
“ Beverly Industrial School	107 50
“ Salem High School (J. E. Wendell)	83 49

Supplies:

Edward E. Babb	406 57
C. E. Bragdon	53 06
Pitman & Brown Lumber Co.	62 57
Milton, Bradley & Co.	48 86
Ginn & Company	30 27
L. B. Philbrick Co.	4 44
A. B. Gilpatrick	7 65
Danvers Hardware Co.	14 63
Waters & Brown Co.	10 50
D. E. Woodward	3 24
Calvin Putnam	3 06
Wright, Potter & Co.	2 32
Wm. G. Webber Co.	96
Allen Shade Holder	4 16

C. A. Manning, miscellaneous expenses	\$ 30 72
C. E. Babb, books	111 40
American Book Co., books	32 74
Silver, Burdett Co., books	29 68
World Book Co., books	18 08
Ginn & Company	22 65
Grading, labor	116 80
" team and truck	62 87
" gravel	1 40
" gasoline	2 52
G. W. Andrews, labor and stock on bulkhead, etc.	116 20
E. E. Richardson, cleaning	28 50
Herbert Jones, repairing clock	2 25
Hartford Door Close	3 00
John Cabeen, repairs to heater	89 42
J. A. Bagley, barge insurance	132 70
C. R. Tapley & Co., barge insurance	24 90
Edward E. Babb, clock and express	8 92
A. F. Killam, tuning piano and strings	5 50
Bertrand Ham, tickets and programs	6 58
Edward E. Babb, engrossing diplomas	2 95
Danvers Coal Co.	247 08
Danvers Water Board, water	42 23
Middleton Light Co., lights	36 55
Edward E. Babb, desks and tables	66 90
American Fire Extinguisher, extinguishers	51 60
Rainbow Orchestra, services	15 00
Masury Young, oil	10 35
Committee expenses	7 08
Freight and express	7 72
Miscellaneous expenses	5 93
Transfer to reserve	1,967 67
	<hr/>
	\$19,600 00

Center School Alterations

Balance carried over	\$7,121 31
Appropriation	3,000 00
	<hr/>
	\$10,121 31

EXPENDITURES

John F. Cabeen	\$3,472 95
Marshall & Smith	2,451 77
Pitman & Brown	2,271 01
F. M. Williams	725 51
George C. Smith	640 95
M. L. Sullivan, lawyer	200 00
Dow, Harlow & Kimball, architects	200 00
New England Blackboard	62 50
American Bank Note Co., coupon notes	20 50
Edward E. Babb, supplies	12 15
Balance held over	63 97
	<hr/>
	\$10,121 31

Dental Clinic

Appropriation	\$100 00
Received from Middleton Grange	50 00
Received from pupils	81 75
Received from Cummings' fund	9 00
	<hr/>
	\$240 75

EXPENDITURES

Dr. W. J. S. McNally	\$240 00
Transfer to reserve	75
	<hr/>
	\$240 75

Library

Appropriation	\$300 00
Expended by order	\$300 00

Cemeteries

Cemetery

Appropriation	\$800 00	
Special appropriation	500 00	
		\$1,300 00

EXPENDITURES

Labor	\$1,047 13	
Truck and team	84 88	
C. B. Dodge, weed killer	44 93	
Danvers Hardware Co., supplies and hose, etc.	34 65	
J. Marsh, gravel	12 00	
Danvers Water Board, water	10 00	
Stahler's Garage, gasoline	7 40	
Freight on weed killer	5 05	
Danvers Water Board, labor on pipes	2 31	
Lawn dressing	2 00	
Plants	3 00	
Transfer to reserve	46 65	
		\$1,300 00

Cemetery Endowment

Interest received	\$454 00
Expended by Arthur Peabody, Superintendent	\$454 00

American Legion and Soldiers' Aid

Memorial Day

Appropriation	\$225 00	
Transfer from reserve	1 00	
		\$226 00

EXPENDITURES

Band	\$110 00	
Flowers	25 60	
Speaker	25 00	
Wreaths	17 75	
Ice Cream	14 40	
Flags	11 00	
Credit sale of flags to I.O.R.M.	2 50	8 50
Music		10 00
Programs		5 00
Cake		5 00
Reader		1 00
Transfer to reserve	3 75	
		\$226 00

State Aid

Due from the State	\$360 00
Paid by order	\$360 00

Soldiers' Benefits

Appropriation	\$84 00
Paid by order	\$69 00
Transfer to reserve	15 00
	\$84 00

A. P. Gardner Post, American Legion

Appropriated	\$110 00
Expended	\$110 00

Miscellaneous Accounts

Contingent

Appropriation	\$1,200 00	
Special appropriation	300 00	
		\$1,500 00

EXPENDITURES

Town Officers' expenses :

Selectmen, postage, envelopes, etc.	\$39 22
Treasurer, postage, envelopes, etc.	28 50
Accountant, postage, forms, etc.	17 30
Tax Collector, books, forms, etc.	24 70
“ “ expenses on tax sales	47 40
Town Clerk, recording deeds, vital statistics, etc.	71 00
Town Clerk, postage, etc.	11 18
Assessors, auto hire, forms, etc.	52 93

\$292 23

Salem Evening News, tax advertising	28 00
Arthur Curtis, checking wood for assessors	5 00

Sealer of Weights and Measures :

Auto hire	\$25 00
Supplies	18 50

\$43 50

Election Officers :

George Barnaby	\$7 00
Mrs. C. Campbell	7 00
B. J. Graham	7 00
Mrs. Della Sheldon	7 00
J. R. Tedford	7 00
E. Brown	3 50
L. Crossman	3 50
H. M. Tyler	3 50

 \$45 50

Mrs. J. A. Atwood, lunches	10 50
The Mirror Press, ballots	14 90
Milo A. Newhall, Town Reports	156 50
McSweeney & McSweeney, lawyers	50 00
M. L. Sullivan, lawyer	125 00
Lilla D. Stout, recording deeds	28 37

Repairs on Hose :

Clyde L. Hood, labor	\$20 80
W. M. Young, labor and material	18 65
G. W. Andrews, labor	3 98
Oscar Sheldon, setting glass	1 25
Calvin Putnam Lumber Co., lumber	40 10

 \$84 78

Setting up Christmas Trees :

Hygrade Lamp Co., lamp	\$76 28
Danvers Electric Light, sockets, etc.	22 20
Wilson & Robinson, wire, etc.	21 25
Labor on tree	49 55

 \$169 28

Dyar Sales & Machinery Co., 100 ft. fencing	60 00
Harriet A. London, settlement of claim	200 00

Leon Soper, fire permits	\$15 00
New England Adding Machine Co., typewriter	25 00
Wm. H. Young, collecting dog tax	12 00
Merchants National Bank, box rent	6 00
Miscellaneous	25 75
Director of Accounts, certifying notes	20 00
Transfer to reserve	82 69
	<hr/>
	\$1,500 00

Town Hall

Appropriation	\$800 00
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EXPENDITURES

H. A. Young, janitor	\$318 95
Danvers Coal Co., fuel	222 00
Middleton Electric Lighting Co., lights	81 48
A. W. Leavitt, installing two lights	20 13
Caskin & O'Connell, damper	17 23
Henry Young, clearing snow	9 00
Danvers Water Board, water	16 00
Supplies, etc. :	
A. B. Gilpatrick	10 64
H. A. Young	8 80
C. E. Bragdon	2 25
J. A. Atwood	90
A. F. Killam, tuning piano	7 50
New England Tel. and Tel. Co.	1 95
Transfer to reserve	83 17

\$800 00

Interest Account

Appropriation	\$2,600 00	
Transfer from Essex Sanitorium reserve	171 05	
	<hr/>	\$2,771 05

EXPENDITURES

Interest on revenue notes	\$1,157 36	
Interest on funded debt	991 25	
Balance to reserve	622 44	
	<hr/>	\$2,771 05

Insurance and Premiums

Appropriation	\$575 00	
Special appropriation	131 00	
	<hr/>	\$706 00

EXPENDITURES

C. R. Tapley & Co. :		
Team and public liability	340 70	
Sealer of Weights & Measures	21 60	
Town Hall and Town Club	111 00	
Federal Fire Truck	8 28	
Safe burglary and holdup	42 00	
G. P. Pope, Insurance Agency :		
Tax Collector	47 00	
Treasurer	25 00	
Balance to reserve	110 42	
	<hr/>	\$706 00

Municipal Indebtedness

Appropriation	\$3,000 00
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EXPENDITURES

Hospital note	\$1,000 00
Water bond	1,000 00
School bond	1,000 00
	<hr/>
	\$3,000 00

Revenue Notes

Notes payable January 1, 1927	\$30,000 00
Notes contracted during year	35,000 00
	<hr/>
	\$65,000 00
Notes paid during 1927	\$40,000 00
Balance December 31, 1927	25,000 00
	<hr/>
	\$65,000 00

State Tax

Tax Levy	\$3,431 77
Expended	\$3,431 77

County Tax

Tax Levy	\$2,613 51
Expended	\$2,613 51

Accounts Payable

Accounts payable, January 1, 1927	\$102 50	
Appropriation accounts	<u>50 84</u>	
		\$153 34

EXPENDITURES

Accounts paid during the year	\$ 18 75	
Accounts payable December 31, 1927	<u>134 59</u>	
		\$153 34

Accounts Receivable

Balance January 1, 1927	\$3,784 15	
Additional accounts	<u>1,621 81</u>	
		\$5,405 96
Accounts credited during the year	\$1,812 51	
Balance due December 31, 1927	<u>3,593 45</u>	
		\$5,405 96

Reserve Account

Balance January 1, 1927	\$ 7,863 65	
Sundry receipts	13,852 47	
Transfers from unexpended balance	5,963 16	
Transfers from 1925 tax levy	<u>41 99</u>	
		\$27,721 27
Transfers to balance overdrafts	\$ 348 56	
Estimated to reduce 1927 tax levy	16,006 24	
To accounts receivable	428 18	
	<u>10,938 29</u>	
		\$27,721 27

Balance Sheet

Cash	\$14,297 11
Accounts receivable	3,593 45
1926 Poll tax	45 00
1926 Tax levy	634 58
1927 Tax levy	23,299 95
1927 Poll tax levy	60 00
	<hr/>
	\$41,930 09
Accounts payable	\$ 134 59
Excess from tax sale	145 01
Revenue notes payable	25,000 00
Overlay 1926	1,049 93
Overlay 1927	1,692 09
Abatement reserve	742 54
Excess and deficit	13,165 93
	<hr/>
	\$41,930 09

Analysis of Tax Levy

Money to be expended as follows :

Town appropriation 1927	\$56,957 94
State tax	3,431 77
County tax	2,613 51
Overlay 1927	1,692 09
	<hr/>
	\$64,695 31

Money to be raised as follows :

Tax levy	\$47,991 07
Estimated receipts	16,006 24
Poll tax	698 00
	<hr/>
	\$64,695 31

Net Funded Debt

Net funded debt		\$25,00 00
Essex Sanatorium 4¼% notes	\$4,000 00	
Center School notes on alterations	18,000 00	
Water bonds 4%	3,000 00	
		<u>\$25,000 00</u>

Abatement 1925

Balance, January 1, 1927		\$734 96
Transfer to abatement reserve		734 96

Abatement 1926

Balance, January 1, 1927		\$1,060 37
Abatement Orders	\$10 44	
Balance, December 31, 1927	1,049 93	
		<u>\$1,060 37</u>

Tax Levy 1925

Balance due January 1, 1927	\$36 85	
Transfer to reserve	37 99	
		<u>\$74 84</u>
Receipts during year		74 84

Poll Tax Levy 1925

Balance transferred to reserve		\$4 00
Received during year		4 00

Poll Tax 1926

Balance due January 1, 1927		\$52 00
Received during year	\$7 00	
Balance due December 31, 1927	<u>45 00</u>	\$52 00

Tax Levy 1926

Balance due January 1, 1927		\$19,124 46
Received during year	\$18,489 88	
Balance due December 31, 1927	<u>634 58</u>	\$19,124 46

Poll Tax 1927

Tax levy		\$734 00
Received during year	\$674 00	
Balance due December 31, 1927	<u>60 00</u>	\$7 34

Tax Levy 1927

Tax levy		\$48,621 01
Received during year	\$25,321 06	
Balance due December 31, 1927	<u>23,299 95</u>	\$48,621 01

Abatement 1927

Overlay tax		\$1,692 09
Balance due December 31, 1927		\$1,692 09

Abatement Reserve

Balance, January 1, 1927		\$7 58
Transfer 1925 abatement	\$734 96	
	<hr/>	
Balance, December 31, 1927		\$742 54

Cash Account

Balance on hand January 1, 1927	\$ 18,288 13	
Received during year	112,252 59	
	<hr/>	
		\$130,540 72
Selectmen's orders	\$115,883 61	
State aid	360 00	
Balance on hand December 31, 1927	14,297 11	
	<hr/>	
		\$130,440 72

Trust Fund Accounts

David Cummings fund cash	\$8,291 71	
David Cummings fund, stock	2,496 00	
Charles L. Flint, public library	5,187 84	
B. F. Emerson, public library	10,077 89	
Cemetery, perpetual care	9,462 23	
Henry K. Mansfield fund	15,000 00	
	<hr/>	
		\$50,515 67

Electric Light Report

Operating Expenses

Current purchased, house lighting	\$4,356 77	
Current purchased, street lighting	931 46	
Maintenance	1,769 16	
M. E. Tyler, manager	720 00	
Insurance premiums	142 91	
Miscellaneous supplies	62 50	
Office expenses	44 50	
Depreciation	526 59	
Total operating expenses		\$8,553 89

Operating Revenues

Metered sales	\$8,636 11	
Town appropriation	2,100 00	
		\$10,736 11

Income Statement

Operating revenues	\$11,383 08	
Operating expenses	8,553 89	
Net operating revenues		\$2,829 29
Miscellaneous deductions	\$813 33	
Income balance		\$2,015 96

Profit and Loss Statement

Credit balance January 1, 1927	\$1,015 26	
Credit balance from income account	2,015 96	
		\$3,031 22
Credit balance December 31, 1927		\$3,031 22

Balance Sheet**ASSETS**

General equipment	\$13,342 54	
Cash	705 56	
Accounts receivable	1,514 56	
Depreciation fund	635 16	
		<u>\$16,197 82</u>

LIABILITIES

Appropriations for construction	\$8,666 60	
Loans prepayments	4,500 00	
Profit and loss credit	3,031 22	
		<u>\$16,197 82</u>

Plant Investment Account

	Original Cost	Depreciation Value
Cost of poles, fixtures, wire, etc.	\$13,318 22	\$10,004 24
Cost of consumers' meters	1,602 39	1,195 19
Cost of line transformers	1,186 07	952 69
Cost of street lighting equipment	1,446 40	1,190 42
Book cost of plant	17,553 08	
Depreciative value of plant		\$13,342 54

Treasurer's Report for 1927

Balance January 1, 1927	\$18,288.13
Henry A. Young, 1925 taxes	\$74 84
“ “ “ 1925 polls	4 00
“ “ “ 1925 interest	10 89
“ “ “ 1926 taxes	18,489 88
“ “ “ 1926 polls	7 00
“ “ “ 1926 interest	816 85
“ “ “ advertising and expense re	
“ “ “ 1926 tax sales	64 40
“ “ “ 1927 taxes	25,321 06
“ “ “ 1927 polls	674 00
“ “ “ 1927 interest	13 16
“ “ “ rent of hall	337 35
“ “ “ rent of piano	40 00
M. E. Tyler, electric light collections	7,988 24
“ “ labor and materials	39 00
County of Essex, dog tax	116 24

STATE TREASURER

Corporation tax, public service, 1926	\$ 47
“ “ business, 1926	45 07
Tuition of children	288 73
Income tax, 1925	44 00
“ “ 1926	330 00
“ “ 1927	3,968 00
Educational vocation	327 75
Highway commission, gypsy moth	30 00
Compensation, inspector of animals	75 00
Reimbursement, loss of taxes	526 69
Corporation tax, business	537 47
“ “ public service	156 70

Transportation, high school pupils	\$1,312 00
National bank tax	07
Trust Company tax	89
Street railway tax	575 51
State aid	356 00
Veterans' exemption	28 16
School superintendent	386 66
High school tuition	1,553 74
State forestry	37 25
“ “	12 75
Highways	2,900 00
“	58 35

SUNDRIES

E. O. Campbell, sealer's fees	\$39 66
“ “ refund, memorial day appropriation	3 75
Merchants National Bank, school bonds	6,000 00
Notes Numbers 57, 58 and 59	25,000 00
Note Number 60	10,000 00
B. and M. Railroad, settlement 1922 fire	1,150 00
William T. Martin, school tickets	10 00
F. N. Tinkham, for boiler	50 00
First District Court, fines	488 60
Mary E. Roundy, dental clinic	131 75
Cummings fund, dental clinic	9 00
William H. Young, prisoners board	3 00
William H. Young, collecting dog tax	9 50
F. H. Griswold, forest fire	17 00
Frank Johnson, cemetery lot	20 00
Burt McGlauffin, lead sold	98 00
City of Salem, poor department	215 00
F. L. Pearson, Inc.	4 04

Oscar Sheldon, tank	\$ 3 00
Salem Savings Bank, endowed lots interest	5 00
Salem Five Cents Savings Bank, endowed lots interest	144 00
Danvers Savings Bank, endowed lots interest	305 00
Boston and Maine, settlement re bridge, rear of church	500 00
Town of Danvers, tax land around pond	236 80
Checks not cashed	3 20
Sundry licenses	58 50
Interest on deposit	199 62
Total receipts	<hr/> \$112,252 59
Town orders	115,883 61
State aid orders	360 00
Balance, January 1, 1928	14,297 11
	<hr/> \$130,540 72

H. H. BRADSTREET,
Treasurer.

Payroll Analysis

OF THE

Town of Middleton

OF THE FOLLOWING

Departments

Highways

Sidewalks

Bridges

House Fires

Moth

Snow Removal

Police

Forest Fires

Cemetery

Tree Warden

Pay Roll Analysis for 1927

Snow Removal

C. L. Hood	\$124 80
C. L. Hood, truck	130 53
Oscar Sheldon, truck and labor	348 00
Oscar Sheldon, team	52 75
Bernard Bent	70 25
Chester Hood	61 50
B. Daniels	46 25
Howard Hood	43 75
Morey Butts	30 25
George Evans	21 50
Charles Freeman	19 25
Roy Osborne	16 75
O. and G. Rennard	16 50
Carl James	14 75
Earl Jones	14 75
C. L. Foss	15 00
M. Evans	14 50
W. Clayton	13 75
H. Burnett	13 00
R. Berry	12 00
W. Ogden	10 50
C. Osgood, Jr.	10 00
A. Jankoski	9 50
J. Russell	9 00
D. Mohan	8 00
H. Thomas	8 25
A. McGuarre	7 50
F. Currier	7 00
W. Richardson	7 00

J. Brown	5 75
A. G. Marshall	5 50
G. Sheldon	5 25
J. Gage	5 00
W. Wilkins	5 00
George Miller	4 25
C. Osgood	4 25
J. Pelletier	4 25
G. Webber	4 25
W. Whitteredge	4 25
R. Sanborn	4 00
G. Webber, Jr.	4 00
A. Boychuck	3 75
O. Evans	3 75
G. Groce	3 50
R. Peabody	3 25
H. Milbury	3 00
J. W. Osborne	2 50
H. Porter	2 50
R. Punchard	2 25
J. Milbury	2 00
G. Wood	2 00
G. Barnaby	1 00
Roland Peabody	1 00
F. Fitzgerald	1 00
	<hr/>
	\$1,243 83

Highways

Clyde L. Hood	\$702 95
Clyde L. Hood, truck	1,207 41
Oscar Sheldon, truck	192 07
Oscar Sheldon, team	250 50

F. W. Wendall, truck	78 25
Earl Jones, truck	1 25
Curtis Brothers, team	2 00
George Evans	478 50
Harry Richardson	322 00
B. Daniels	293 00
O. Evans	241 00
J. Currier	190 75
L. Ryer	142 00
H. Hood	81 75
B. Bent	68 00
R. Lord	64 50
Roland Peabody	62 75
A. Gould	62 25
C. Freeman	44 50
G. Peabody	35 50
W. Wilkins	25 50
R. Evans	8 50
W. Gould	5 75
O. Evans, Jr.	1 00
E. Goodale	8 25
	<hr/>
	\$4,570 18

Bridges

Clyde L. Hood	\$147 20
Clyde L. Hood, truck	139 02
Oscar Sheldon, team	3 00
George Evans	64 25
J. Friend	18 00
	<hr/>
	\$371 47

Sidewalks

Clyde L. Hood	\$79 70	
Clyde L. Hood, truck	75 51	
George Evans	65 50	
H. Hood	15 25	
		<hr/>
		\$235 96

Police

Oscar Sheldon, Chief	\$124 36	
William H. Young, Assistant Chief	215 85	
William H. Young, auto	77 25	
Albert Sheldon	107 50	
Albert Sheldon, auto	26 00	
E. E. Bryer, labor and car	74 40	
George Webber, labor and car	18 00	
W. W. Richardson	12 25	
H. Milbury	7 50	
R. Floyd	4 00	
G. Curtis	2 00	
A. Fuller	2 00	
W. Jackson	1 00	
		<hr/>
		\$672 11

House Fires

M. Butts and car	\$32 50	
A. Sheldon and truck	16 50	
R. Osborne and car	13 00	
C. Richardson and car	12 75	
O. Sheldon	9 50	
E. Campbell and car	6 50	
C. Osgood	5 50	

PAYROLL ANALYSIS

47

R. Clapp and car	\$4 00	
G. Webber	4 50	
L. Soper	6 50	
William H. Young and car	4 50	
E. Rowell and car	3 00	
Clyde Hood and car	3 00	
H. Milbury	2 50	
G. Sheldon	2 50	
William M. Young	2 50	
A Fuller	2 50	
R. Floyd	2 50	
A. Morrison	2 00	
E. P. Oakman	2 00	
E. Wilkins	2 00	
H. Nelson	1 50	
J. Russell	1 50	
H. Tyler	1 50	
P. Young	1 50	
Chester Hood	1 25	
C. Judd	1 00	
G. Fuller	1 00	
E. Goodale	1 00	
O. Evans	1 00	
Numerous payments of 50 cents each	11 00	
		\$162 50

Cemetery

A. Peabody	\$365 76
G. Barnaby	289 00
L. Russell	124 00
W. Milbury	68 50
W. Gerry	48 50

J. Milbury	\$35 75	
Roland Peabody	31 75	
B. Bent	26 50	
B. Daniels	11 00	
E. Brown	9 75	
A. Page	7 50	
A. Jones and truck	43 25	
O. Sheldon and truck	24 00	
B. McGlauflin and team	16 87	
C. Currier and team	9 13	
Fighting, fire labor	20 25	
		<hr/>
		\$1,131 51

Moth Department

B. McGlauflin	\$289 14	
B. McGlauflin, team	74 50	
W. Williams	191 50	
Roy Lord	46 00	
M. H. Milbury	36 00	
Oscar Sheldon	25 00	
Oscar Sheldon, team	25 00	
H. White	10 00	
B. Daniels	8 00	
G. Morrison	2 25	
		<hr/>
		\$707 39

Tree Warden

B. McGlauflin	\$187 88	
B. McGlauflin, team	38 50	
W. W. Wilkins	139 00	
B. Daniels	127 00	
R. Lord	4 00	
		<hr/>
		\$496 38

ANNUAL REPORTS

OF THE

Various Committees

OF THE

Town of Middleton

FOR THE

Year Ending December 31, 1927

PART II

Cemetery Endowment Account—1927

NAME	No. of Lot	Fund	Balance 1926	Interest Received	Amount Withdrawn	Balance
Atwood, L. Frank . . .	360	\$100 00	\$134 16	\$6 78	\$6 00	\$134 94
Averill, Edward P. . .	52	100 00	101 71	4 92	5 00	101 63
Averill, Joseph . . .	346	100 00	102 70	5 18	6 00	101 88
Barnaby, Caroline V. .	646	100 00	103 94	5 01	5 00	103 95
Batchelder, Harold T. .	528	75 00	75 84	3 65	3 00	76 49
Berry, Allen	112	122 90	125 25	6 33	7 00	124 58
Berry, William	178	100 00	103 01	5 21	5 00	103 22
Brown, Sarah F. . . .	436	50 00	51 46	2 58	2 00	52 04
Bryer, Allen D. . . .	526	100 00	105 89	5 33	7 00	104 22
Conlon, May A. . . .		100 00	101 55	4 89	6 00	100 s4
Curry, Mary A. . . .	342	100 00	101 38	4 89	5 00	101 27
Curtis, Phoebe		50 00	54 04	2 73	3 00	53 77
Day, Mrs. Geo. E. . . .	588	50 00	52 50	2 52	2 50	52 52
Demsey, J. W.	156	100 00	101 63	5 13	4 00	102 76
Dennett, Ruth H. . . .	24	75 00	76 10	3 85	4 00	75 95
Emerson, Benjamin F. .	214	150 00	154 26	7 80	6 00	156 06
Emerson, Eunice W. . .	166	100 00	103 03	5 21	6 00	102 24
Estey, Annie E.	572	100 00	102 07	5 15	7 00	100 22
Esty, Allena A.	258	100 00	101 97	5 13	5 00	102 10
Esty and Hutchinson . .	48	100 00	101 91	5 13	6 00	101 04
Eaton, Irvin L.	168	75 00	76 16	3 85	4 00	76 01
Fowler, Alonzo	12	100 00	104 04	5 25	6 00	103 29
Frame, L. Maria	516	125 00	125 95	6 36	5 00	127 31
Fuller, Daniel	628	100 00	100 00	4 63	3 00	101 63
Fuller, Jeremiah	70	125 00	127 74	6 17	5 00	128 91
Fuller, Lida A.	686	100 00	102 85	5 18	5 00	103 03
Fuller, Sophronia	236	200 00	261 31	13 21	20 00	254 52
Fuller, Timothy & Lydia	268	100 00	103 42	4 99	5 00	103 41
Fuller, William H. . . .	336	100 00				100 00
Flint, George B.	152	66 30	66 70	3 35	3 50	66 55
Godfrey, William R. . .	714	100 00		1 67		101 67
Goswiler, Carl B.	716	150 00	157 09	7 61	7 00	157 70
Gifford, William	180	100 00	103 90	5 23	6 00	103 13
Gould, Porter I.	414	100 00	102 57	5 18	5 00	102 75
Goodwin, Ira E., Heirs of	380	100 00	105 01	5 31	6 00	104 32

Cemetery Endowment Account—Continued

NAME	No. of Lot	Fund	Balance 1926	Interest Received	Amount Withdrawn	Balance
Graves, D. A. . . .	234	\$100 00	\$102 12	\$5 15	\$6 00	\$101 27
Graves, Kendall E. . . .	586	100 00	103 01	5 21	5 00	103 22
Haskell Ella C. . . .	390	200 00	212 83	10 30	10 00	213 13
Hall, E. P.	106	100 00	102 01	4 95	5 00	101 96
Harlow, Levi F. . . .	684	100 00	102 20	4 95	5 00	102 15
Higgns, Lewis S. . . .	264	100 00	103 41	4 99	5 00	103 40
Hobbs, Kathryn 1-2 . .	588	50 00	52 62	2 52	2 50	52 64
Hutchinson, Carolina A.	253	100 00	103 26	5 21	6 00	102 47
Hutchinson, Elisha P. .	740	100 00	101 41	5 11	6 00	100 52
Hutchinson and Russell	518	100 00	100 11	4 85	4 00	100 96
Jones, John E. . . .	372	100 00	103 88	5 01	6 00	102 89
Jones, Samuel	290	100 00	102 52	4 95	5 00	102 47
McIntire, Abram S. . .	132	75 00	75 95	3 81	3 00	76 76
McIntire, Annie M. . .	338	100 00	120 25	6 08	6 00	120 33
Peabody & Hutchinson	182-84	150 00	165 74	8 36	10 00	164 10
Peabody, Andrew . . .	56	100 00	103 24	5 21	5 00	103 45
Peabody, A. W. . . .	90	200 00	206 66	10 00	10 00	206 66
Peabody, Dean	344	100 00	100 34	4 85	4 00	101 19
Peabody, Laura E. . . .	534	100 00	104 15	5 04	5 00	104 19
Peabody, S. Maria . . .	584	100 00	103 81	5 23	5 00	104 04
Peabody, Samuel M. . .	204	100 00	111 16	5 61	6 00	110 77
Peabody, William M. . .		100 00	101 80	5 13	5 00	101 93
Peabody, John L. . . .	196	100 00	100 00	4 20	2 00	102 20
Pike, Sarah J.	412	125 00	127 13	6 43	6 00	127 56
Phelps, William M. . . .	148	100 00	102 19	5 15	6 00	101 34
Richardson, Benj. F. . .	164	100 00	102 15	4 95	4 00	103 10
Richardson, Rev. D. W.	410	100 00	102 65	4 97	5 00	102 62
Richardson, Daniel . . .		100 00	102 15	4 95	5 00	102 10
Richardson, Lucy G. . .	80	100 00	101 79	5 13	5 00	101 92
Russell, Hariet Wilkins		100 00	100 00	4 63	2 00	102 63
Russell, P. B.	430	200 00	215 27	10 88	10 00	216 15
Smith, E. D. & M. J. . .	436	100 00	100 28	5 05	5 00	100 33
Smith, Sarah F.	102	150 00	156 15	7 90	7 00	157 05
Sargent, James A. . . .	750	100 00	102 83	5 18	5 00	103 01
Soper, Polly A.	298	100 00	101 95	5 13	5 00	102 08

Cemetery Endowment Account—Continued

NAME	No. of Lot	Fund	Balance 1926	Interest Received	Amount Withdrawn	Balance
Stiles, David		\$150 00	\$157 51	\$7 96	\$10 00	\$155 47
Stiles, Farnham . . .	10	100 00	101 40	5 11	5 00	101 51
Taylor, Benjamin H. .	334	100 00	101 10	4 89	5 00	100 99
Thomas, H. Amelia . .	64	75 00	76 99	3 85	4 00	76 84
Wellman, John R. . .	40	200 00	201 28	10 18	10 00	201 46
Weston, Samuel W. . .	36	200 00	235 69	11 91	15 00	232 60
White, Henry F. . . .	208	80 00	81 23	3 93	4 00	81 16
Whitman, Carl M. . .	116	100 00	100 00	4 20	2 00	102 20
Wilkins, Henry A. . .	254	100 00	104 64	5 28	5 50	104 42
Wilkins, Edward W. .	172	150 00	155 96	7 54	6 00	157 50
Wilkins, Susan E. . .	596	100 00	101 34	5 11	5 00	101 45
Wilkins, Samuel H. . .	230	100 00	102 75	4 97	5 00	102 72
Wilkins, Luther . . .	176	150 00		3 12		153 12
Young, John	278	100 00	102 68	4 97	5 00	102 65
			9,566 23	455 50	454 00	9,462 23

Cemetery Endowment Lots

Withdrawal from savings banks	\$454 00
Paid Arthur M. Peabody	\$454 00

H. H. BRADSTREET, Treasurer.

Sealer of Weights and Measures Report Year Ending November 30, 1927

<i>Scales:</i>	<i>Adjusted</i>	<i>Sealed</i>	<i>Condemned</i>
Platform, over 5,000 lbs.	1	2	1
Platform, under 5,000 lbs.	1	8	1
Counter, over 100 lbs.	1	3	—
Counter, under 100 lbs.	3	9	—
Beam, over 100 lbs.	—	1	—
Spring, over 100 lbs.	—	2	—
Spring, under 100 lbs.	5	16	1
Computing, under 100 lbs.	1	5	—
Prescription	1	1	—
<i>Weights:</i>			
Avoirdupois	3	80	—
Apothecary	—	10	—
Metric	—	3	—
<i>Measures:</i>			
Liquid	—	110	—
Linear	—	1	—
<i>Liquid Measuring Devices:</i>			
Gasoline Pumps	12	32	1
Kerosene Pumps	2	4	—
Measures, (Stops, etc.)	—	159	—
<i>Leather Measuring Devices:</i>			
Power machines	1	2	1
Totals	31	448	5

Sealing fees collected \$39.66

INSPECTIONS—Peddlers' licenses 4; Coal certificates 1;
Marking of food packages 8; Labels on bread 5; Peddlers'
scales 2; Junk scales 1.

REWEIGHING AND RETESTING—Coal in bags 5; Bread 2;
Dry commodities 16; Gasoline pumps 3.

E. O. CAMPBELL, Sealer.

Cummings Fund—December 31, 1927

Balance Salem Five Cents Savings Bank, January 1, 1927	\$3,792 47	
Balance Salem Savings Bank, Jan. 1, 1927	4,307 76	
United Shoe Machinery, dividends	115 49	
Sale United Shoe Machinery, script	38 61	
Interest Salem Five Cents Savings Bank	183 03	
Interest Salem Savings Bank	214 35	
	<u>\$8,651 71</u>	
Less trustees orders paid	360 00	
		\$8,291 71
Permanent cash fund	\$7,500 00	
Balance income available	<u>791 71</u>	
		\$8,291 71

Also 39 shares United Shoe Machinery Co.

Common stock, value \$64.00 per share, January 3, 1928.

H. H. BRADSTREET, Treasurer.

B. F. Emerson Fund

PRINCIPAL

Book No. 43588 Broadway Savings Bank, Lawrence	\$1,332 22
Book No. 22160 Salem Savings Bank	1,039 19
Book No. 35305 Andover Savings Bank	1,201 67
Book No. 8639 Danvers Savings Bank	988 25
1,000 Western Telephone and Telegraph, 5's, 1932	1,002 50
1,000 New York Central and Hudson River Railroad Co., 4's, 1934	1,031 25

2,000 Atchison, Topeka and Santa Fe	
Railroad Co., 4's 1995	\$2,000 00
33 Shares Atchison, Topeka and Santa	
Fe Railroad Co., preferred	<u>1,482 81</u>
	\$10,077 89

INCOME RECEIVED

Feb. 1, 1927 Atchison, Topeka and Santa Fe	\$82 50
Apr. 1, 1927 Atchison, Topeka and Santa Fe	40 00
Danvers Savings Bank	24 70
Apr. 15, 1927 Salem Savings Bank	25 98
May 1, 1927 N.Y. Cen. and Hudson Riv. R.R.	20 00
Broadway Savings Bank	33 30
June 15, 1927 Andover Savings Bank	30 02
July 1, 1927 Western Tel. and Tel. Co.	25 00
Aug. 1, 1927 Atchison, Topeka and Santa Fe	82 50
Oct. 1, 1927 Atchison, Topeka and Santa Fe	40 00
Danvers Savings Bank	24 70
Oct. 15, 1927 Salem Savings Bank	25 98
Nov. 1, 1927 N.Y. Cen. and Hudson Riv. R.R.	20 00
Broadway Savings Bank	33 30
Dec. 15, 1927 Andover Savings Bank	30 02
Jan. 1, 1928 Western Tel. and Tel. Co.	<u>25 00</u>
	\$563 00

INCOME PAID

Apr. 2, 1927 Naumkeag Tr. Co., commission	\$ 7 36
Flint Public Library	139 84
July 1, 1927 Naumkeag Tr. Co., commission	6 72
Flint Public Library	127 58
Oct. 1, 1927 Naumkeag Tr. Co., commission	7 36
Flint Public Library	139 84
Jan. 1, 1928 Naumkeag Tr. Co., commission	6 72
Flint Public Library	<u>127 58</u>
	\$563 58

Mansfield Fund—December 31, 1927

Balance, January 1, 1927	\$166 67	
Received from Old Colony Trust Co.	715 00	
Interest on deposit	3 74	
	<hr/>	
	\$885 41	
Selectmen's orders paid	706 56	
	<hr/>	
Balance on hand January 1, 1928		\$178 85

Mansfield Fund

Cash on hand January 1, 1926	\$166 67	
Receipts from Old Colony Trust Company	715 00	
Miscellaneous receipts	6 00	
Interest on deposit	3 74	
	<hr/>	
		\$891 41

EXPENDITURES

Thanksgiving and Christmas Dinners:

R. D. Hurlburt	\$74 46	
E. E. Bryer	77 92	
Christmas presents	13 83	
	<hr/>	
		\$166 21

Band Concerts:

B. C. McSheehy, band	\$158 40	
Calvin Putnam Lumber Co.	62 99	
G. W. Andrews, work on band stand	34 80	
Danvers Hardware Company	4 27	
Bunting for band stand	4 38	
	<hr/>	
		\$264 84

Children's Picnic:

Canobie Lake admissions	\$ 59 30	
Hermon Brothers, busses	125 00	
Ice cream, peanuts, etc.	27 74	
J. J. Doherty, pastry	10 26	
E. Zoekas	6 06	
Naumkeag Paper Company	4 30	
M. A. Evans	2 70	
The Mirror Press	2 75	
		\$238 11

Hockey Rink:

Calvin Putnam Lumber Company	\$29 79	
C. E. Bragdon	9 11	
Harold E. Tyler, labor, etc.	4 50	
		\$ 43 40

Balance cash on hand December 31, 1927	178 85	
		\$891 41

List of Jurors

The following is a list of the jurors prepared by the Selectmen, in accordance with Chapter 384, Acts of 1907:

Barnaby, George E., Shoe Worker	Liberty Street
Burnham, Frederick E., Author	Maple Street
Butts, Morey T., Mechanic	Lake Street
Colton, Robert C., Innkeeper	South Main Street
Crossman, Leon H.	Maple Street
Currier, Charles O., Farmer	Mount Vernon Street
Giles, Wayne A., Druggist	South Main Street
Goodale, Ernest P., Laborer	Mount Vernon Street
Groce, George H., Clerk	Essex Street
Hutchinson, Charles W., Shoecutter	North Main Street
Maxwell, Richard N., Janitor	Pleasant Street
Sillars, William H., Fireman	Liberty Street
Tyler, Harley M., Farmer	North Main Street
Wigley, Charles M., Farmer	Essex Street
Young, Henry A., Janitor	Mount Vernon Street

Flint Public Library

Trustees' Report

M. E. Tyler in account with Flint Public Library :

Charles L. Flint fund	\$5,000 00
Unexpended in banks	187 84

\$5,187 84

Deposited in Banks as follows :

Danvers Savings Bank	\$1,053 21
Andover Savings Bank	335 18
Essex Savings Bank, Lawrence	1,000 00
Broadway Savings Bank, Lawrence	1,866 96
Salem Five Cents Savings Bank	932 49

\$5,187 84

Cash in hands of Treasurer at last report \$ 94 34

Received from Town appropriation 300 00

Received from Naumkeag Trust Company,
B. F. Emerson fund 534 84

Received from Essex Savings Bank, Lawrence 50 00

Received from Broadway Savings Bank,
Lawrence 93 30

Received from Salem Five Cents Savings Bank 75 00

Received from Edith L. Fletcher, fines 29 56

\$1,177 09

Amount of bills paid for books :

DeWolfe & Fisk Company	\$168 19
Gaylord Brothers	8 90
Herman Goldberger	43 25

\$220 34

Miscellaneous bills paid :

Danvers Water Board, water	\$ 13 00	
Edith L. Fletcher, librarian	350 00	
Edith L. Fletcher, postage, express, etc.	10 91	
Electric Lighting	33 84	
William R. Godfrey, janitor services	83 00	
William R. Godfrey, cash for supplies	2 50	
Arthur M. Peabody, labor on cemetery lot	5 00	
Laura E. Peabody, repairing chairs	12 50	
Guy P. Pope, Treasurer's bond	7 50	
C. R. Tapley Co., insurance	53 67	
J. F. Barnard & Co., repairing books	55 00	
Eric Johnson, repair lawn mower	1 50	
C. E. Bragdon, hose	8 50	
Ropes Brothers, fertilizer	5 80	
A. A. Pembroke, flowers	2 50	
Marion E. Tyler, wood	14 00	
Frank Taylor, insurance	24 54	
Charles W. Hutchinson, care of lawn	30 00	
F. W. Wendell, coal	160 00	
		\$873 76
Balance on hand		82 99
		<u>\$1,177 09</u>

Respectfully submitted,

GALEN B. HOWE
 WILLIAM R. GODFREY
 MAURICE E. TYLER
 GEORGE E. BARNABY
 CHARLES W. HUTCHINSON
 HENRY A. YOUNG

Trustees.

Librarian's Report—Annual Statistics

Volumes in library, January 1, 1927	9,244
Volumes added by purchase	98
Volumes added by gift	10
Total number of volumes added	108
Total number of volumes discarded	13
Net gain in volumes	95
Volumes in library, January 1, 1928	9,339
Circulation of books, year ending January 1, 1928	7,242
Circulation of non-fiction, for same time	936
Largest monthly circulation (July)	719
Smallest monthly circulation (June)	487
Average monthly circulation	606
New borrowers registered	61
Number of worn volumes replaced	18
Number of books rebound	77
Patronage at reading table for the year	2,081
Largest number at reading table (November)	220
Smallest number at reading table (February)	122
Average number at reading table per month	176
Magazines loaned during the year	460
Amount collected on books kept overtime or damaged	\$29.56

General Report

The library has been opened every Tuesday and Saturday evening, and Saturday afternoon, except when holidays fell on library days; as on February 22 and April 19. The number using the reading table during the past year was 2081, as compared with 1709 in 1926, an increase of 372 for the year. Right

here it may be well to say that some of the young people coming to the library, have not always done as well as they should, and have sometimes abused the privilege of the reading room and library in general. Even if there is no general meeting place for the young people, in our town, everyone will agree that a library is not the place. This question arises in other towns and even in cities.

It is a generally understood fact that a library is the place where one may study or read in quiet.

Parents can help very much by finding out the purpose for which their boys and girls visit the library. Is it a really necessary reason, or merely an excuse to "go somewhere"? Most of the young people come to read, procure books, or look up some school assignment. For this reason, it is not right for a minority to abuse library privileges, and trouble those anxious to secure knowledge which will make them stand well in their classes, and help them grow into better citizens.

During the past year the reading table has been supplied with the following periodicals: American Magazine, American Boy, Atlantic, Century, Country Life, Harper's Monthly, Munsey's National Sportsman, Woman's Home Companion, Popular Science, Outlook, Life, Youth's Companion, and World's Work.

The following periodicals have been gifts to the reading table: Our Dumb Animals, Christian Science Sentinel, Christian Register, National Republic, Dearborn Independent, Christian Science Journal, Essex Farmer and Home Maker.

The librarian wishes to express thanks to the trustees and all others who have co-operated in the general management and discipline of the library.

Respectfully submitted,

EDITH L. FLETCHER, Librarian.

Tax Collector's Report

(1925)

Balance, January 1, 1927		\$78 84
Collected : personal, to December 31, 1927	\$74 84	
Collected : polls	<u>4 00</u>	
		\$78 84
Interest		10 89

(1926)

Balance, January 1, 1927		\$19,180 07
Collected : personal, real estate and moth to December 31, 1927	\$18,489 88	
Collected : polls	7 00	
Abatement : polls	60 00	
Abatement : personal and real estate	<u>623 19</u>	
		\$19,180 07
Interest		816 85
Report of 1926 tax sales		64 40

(1927)

Taxes assessed in year 1927		\$49,355 01
Collected : real, personal and moth to December 31, 1927	\$25,321 06	
Collected : polls	674 00	
Uncollected : polls	60 00	
Uncollected : real estate, personal and moth to December 31, 1927	22,918 43	
Abatements : real estate and personal	<u>381 52</u>	
		\$49,355 01
Interest		13 16

HENRY A. YOUNG, Tax Collector

Town Hall Report

Received from entertainments	\$163 00
Received from Improved Order of Red Men	108 70
Received from Middleton Grange	65 65
Received from rent of piano	40 00
	\$377 35

Cemetery Commissioners' Report

Cemetery Tools and Equipment

2 lawn mowers, 2 snow shovels, 3 square shovels, 2 round pointed shovels, 2 grub hoes, 1 pick, 1 five-tine fork, 1 brush snippers, 100 feet hose, and nozzle, 1 wheel hoe, 1 iron rake, 6 wooden rakes, watering pot, watering cart to spray weed killer, planks and straps for burial purposes, 1 bier.

The Cemetery Committee found it impossible to further put off the laying out of new lots so an appropriation of \$500 was asked for and granted at a special town meeting.

Land was cleared of trees and brush and one main avenue and all connecting avenues were plowed and broken up by town tractors. All the new avenues were then dug out and the dirt hauled away and used to fill unlevel places to make new lots available. The avenues were then filled with good gravel.

By the laying out of these avenues we have 28 new lots available and when sold the town will be reimbursed for more than the total expense of the work.

ARTHUR PEABODY,
ARTHUR PAGE,
WILL RUSSELL,

Commissioners.

Report of the State Audit June 13

Mr. Theodore N. Waddell, Director of Accounts,
State House, Boston:

Sir: As directed by you I have made an audit of the books and accounts of the Town of Middleton for the period from January 1, 1926 to June 13, 1927 and submit the following report thereof:

The books and accounts in the town accountant's office were examined and checked in detail. The recorded receipts were checked with the records in the various several departments collecting money for the town and with other sources from which money was paid into the town's treasury. The disbursements were checked with the treasurer's books.

The appropriation accounts were compared with the town clerk's record of appropriations voted by the town. An analysis of the various accounts was made, and a balance sheet was prepared showing the financial condition of the town as of June 13, 1927.

The books and accounts of the treasurer were examined and checked. The receipts were checked with the sources from which money was paid into the treasury and the payments were checked with the selectmen's orders authorizing the treasurer to disburse town funds. The cash balance was verified.

* * * * *

The accounts of the tax collector were examined and checked. The commitment books were proved and reconciled to the warrants. The recorded payments to the treasurer were verified; the abatements were checked and the outstanding accounts listed, reconciled and checked by mailing notices

to a number of persons whose names appeared on the books as owing money to the town.

* * * * *

The books and accounts of the collector of the electric light department were examined and checked. An analysis of the charges for light and power was made and the collections were checked to the collector's cash book.

* * * * *

The town clerk's records of dog and of hunting and fishing licenses issued were examined and the records of the fees collected were checked to the amounts shown as having been paid to the state and county treasurer, according to receipts on file.

The records of receipts for rent of the town hall, fees collected by the sealer of weights and measures, sale of lead, etc. and for licenses issued by the selectmen were verified.

* * * * *

The deeds for property taken by the town for taxes were examined.

The surety bonds were examined and found to be in proper form.

The securities representing the investments of trust funds in the custody of the town treasurer and of the library trustees were examined.

While engaged in making the audit I received the co-operation of the various town officials and on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

EDWARD H. FENTON,
Chief Examiner.

ANNUAL REPORTS

OF THE

School Committee

Superintendent of Schools

AND

Yearly Statistics

OF THE

Grammar School

OF THE

Town of Middleton

FOR THE

Year Ending December 31, 1927

School Department

School Committee

ARTHUR E. CURTIS	Term expires 1928
WAYNE A. GILES, Chairman	Term expires 1929
ELLA MORRILL, Secretary	Term expires 1930

STEPHEN G. BEAN, Superintendent of Schools
DR. ANDREW NICHOLS, School Physician
MRS. M. E. ROUNDY, School Nurse
WILLIAM H. YOUNG, Attendance Officer

TEACHING STAFF

MISS C. ALICE MANNING, Principal—Grades 7 and 8
MISS MINA B. NOYES—Grades 5 and 6
MISS FANNIE C. HINCKLEY—Grades 3 and 4
MISS HELEN CONNERS--Grade 1
MISS MADELYN LAWRENCE—Grades 2 and 3
MRS. H. JANE MARTIN—Sewing Supervisor
MRS. GENIE F. KIMBALL, Music Supervisor
MISS HELEN FARLEY, Drawing Supervisor

ELI RICHARDSON, Janitor

No School Signal—Two Rounds on Fire Whistle at 7.45 A. M.

Report of the School Committee

To the Citizens of the Town of Middeton :

During the last school year some changes have taken place in the administration of the school, but we are pleased to be able to state that our superintendent, Mr. Bean is still with us and is guiding the work in his usual efficient manner. Most of the teachers have remained, the only change being that Mrs. Titsworth resigned in June and Miss Madelyn Lawrence of Beverly was chosen to fill her position.

The school nurse has continued her good work and the special teachers have been helpful and successful as formerly. We feel that the school is running very smoothly and that the children are being taught as they should be.

The opening of the two new rooms in the Center School have given the much needed space for efficient work and the children have been comfortably housed. The rooms are now filled and there will probably be need for using the extra room and for a new teacher in the near future.

The school grounds have been graded and an attractive and safe yard made for a playground for the pupils. Seats have been made by the boys in the manual training class. The bulkhead has been fixed and new locks placed on the front doors.

The work of the school nurse has been very constructive and her watchfulness and careful supervision has been the means of discovering cases that might otherwise have been a menace to the health of the community. The clinic has been a great help and the school committee wishes to thank at this time the people who so kindly contributed to the cause.

The transportation problem which is always a serious one in every town, has been satisfactorily solved and the children are warm and fairly comfortable, although some barges are

somewhat crowded. Care has been exercised by the drivers and no accidents have occurred.

Your school committee appreciates the support which you, the citizens of the town have given it.

WAYNE A. GILES, Chairman.

ELLA MORRILL, Secretary.

ARTHUR E. CURTIS,

School Committee.

Report of the Superintendent

To the School Committee of Middleton :

Madam and Gentlemen :

For the fourth time I have the privilege of presenting my Annual Report as Superintendent of Schools. Departing from my former custom I am reducing my remarks to the minimum and have asked my associates to give expression to their own views of the year's work. There are points in these reports to which I desire to direct special attention.

In the report of the principal it will be noted, that contrary to the opinion of many people in town, the need of the rooms added last year has already been demonstrate. Any appreciable increase in numbers will necessitate opening the sixth room in the building, which is now used for manual training. All classrooms now in use are taxed very near to the limit of their seating capacities.

It will be noted that the new reading system introduced this year seems to be justifying its selection. The improvement will show more clearly as the present first grade advances through the school.

Emphasis is being placed on accuracy in the fundamental processes in number, as a better preparation for work in

mathematics. We have found in the past a decided weakness in knowledge of what used to be called "tables." It was found that many a problem received a low score because of inaccuracy in one of the fundamental processes.

The work in manual training in this school is very, very good. It is especially good because of its practical nature. There are items of equipment in the classrooms which could not have been had, were it not for the work of the boys in their manual training classes. The work that I saw done, just before Christmas, in reed basketry made me envious of the opportunity these youngsters were having to express themselves through their hands. Some of the work was worthy of professionals.

Manual work for the girls, taking the form of sewing was no less well done and interesting. Attention is called to Mrs. Martin's report on this branch of our school work.

It will be seen from Miss Manning's report that certain items of our budget for next year will have to be increased. Books will wear out, and increased enrollment makes larger demands also.

The Supervisors of Drawing and Music were not asked for reports. It can be said for them that their earnest efforts meet with ready co-operation from the teachers and that these arts are progressing as well as our limited time allotments will permit.

The physical welfare of the children receives the usual careful supervision of Dr. Nichols and Mrs. Roundy. These two co-ordinate remarkably well and produce results greatly appreciated by those of us who have contact with the school children.

Not the least important and successful element of the health work for the past year was the dental clinic. Thanks is due to those agencies which made this possible by their

financial backing. The dentist in charge was a very satisfactory technician as well as a pleasing personality. His handling of his patients was satisfactory in every respect. It is hoped that we may have his services again during the coming year.

A clinic is in prospect to determine the number of mentally retarded children in the school. It seems probable that the number may prove sufficiently great to require a special class for their better training. Should this prove necessary it will require an appreciable increase in the salary element of the budget for next year. This is a legal requirement and cannot be evaded. Failure to meet it can deprive us of state reimbursement which now aids so materially in decreasing the net cost of the schools to the town.

The following tabulation shows the age and grade distribution of pupils as of October 1st, 1927.

AGE AND GRADE DISTRIBUTION

October 1, 1927

	5	6	7	8	9	10	11	12	13	14	15	16	T
I	13	12	4										29
II		2	16	4	4		1						27
III			7	9	4	3		2					25
IV				1	9	9	4	1					24
V					2	7	4	6	3				22
VI						3	5	3	3	3			17
VII							3	6	2	4	1	1	17
VIII								9	3	4	1	1	18
	13	14	27	14	19	22	17	27	11	11	2	2	179

TEACHING STAFF

There was only one change in the corps of teachers during the year. Mrs. Titsworth resigned in June and her place was taken by Miss Madelyn Lawrence of Beverly. Miss Lawrence is of course a Normal graduate, and she seems to fit into our organization very happily.

The courteous and co-operative helpfulness of the members of the committee has been greatly appreciated. Harmony between the legislative and executive branches of a school system cannot help but work for the good of the children.

Respectfully submitted,

STEPHEN G. BEAN,

Superintendent.

Somerville, Mass., December 31, 1927.

Report of the Principal

Middleton, Mass., January 11, 1928.

Mr. S. G. Bean, Superintendent of Schools.

Dear Sir :

In reply to your request for a report of the year's work and suggestions, I submit the following.

Naturally after our crowded conditions at the Town Hall sessions, the building has been greatly appreciated and as we have worked in it, we have found it to be most attractive, comfortable and convenient.

On account of the unusually large registration this fall, it was necessary to put more seats in both the new rooms in the addition. These rooms were arranged for thirty-five

pupils and now are seating thirty-nine and thirty-seven respectively. In fact there have been vacant seats in no room but Room III, Grades V and VI, where there are forty-five seats, and forty occupied.

The changes in the south hall have lessened its accommodations as a cloak room and it seems to me the only solution is a wardrobe, similar to those in the new rooms, in Room III, Grade V and VI, which will care for the girls in that room and have the hall for girls of Room IV, Grade VII and VIII, and the extra pupils of Room VI. A space in that room is particularly well-fitted for such use and at the same time a large closet in the room below should be made as a storage space for sloyd models and supplies.

With one exception, there have been no changes in the course of study, but the usual results were not secured last year as the year was so shortened and broken. Nevertheless the children responded well when conditions at school made it possible to carry out a regular schedule. This last term special efforts have been made along several lines,—Language, Arithmetic and Reading, which suffered greatly during our term at the Town Hall. A new system was introduced in Grade I in September of this year and this, the Beacon Course in Reading, has been found very satisfying and successful.

Teachers have been taking University courses in these subjects, thus bringing into their work new ideas and methods. The trend of arithmetic towards 100 per cent accuracy in fundamentals and a much simplified course in upper grades has been noted. As an aid in this a set of Clapp drill books for Grades V—VIII has been purchased, and these are proving of great value.

The manual work schedule was changed somewhat this fall, the periods being shortened, but the classes meeting once a week instead of twice a month. This has been found

especially satisfactory in the sewing classes where a two hour period was rather long.

The value of the boys' manual work was never more plainly shown than during this year. They supplied many needs which otherwise would have been an expense to the town. They made five table tops, and horses to fit, from scrap lumber,—these for use at lunch time and for sloyd. Bookcases were made for several rooms, and some old ones were reconstructed to fit new spaces. Groups also helped in making frames for cellar window screens and benches for the yard.

A movable closet for mugs and pitchers was added recently. At present they are working on a sand-table for Grade I and a sand-box for Grade II, where it is necessary to save space of second table.

Basketry was the project for November and December and unusually good results were obtained, while a group is planning to begin cane seating soon.

One of the biggest problems is that of the noon recess. By actual count there are 118 barge pupils and during the winter, many more stay at noon. It is not possible to seat nearly all the boys in one room and no one person can supervise a large group distributed in three rooms. Our only solution was to retain all pupils in their home rooms during lunch time and have the regular teacher in charge until twelve-thirty when the children go out doors or to the playing rooms for the remaining twenty-five minutes. As all teachers but one stay at lunch time this is working satisfactorily. The co-operation of the teaching force in this matter has been splendid and is much appreciated.

As our last year was so short and some subjects were not taken up at all until February, our supply order was much abbreviated. While this year with a normal year and a large registration our needs will be greatly increased. The book

question demands attention. The usage last year was especially hard and many sets must be replaced entirely while in others a large percentage will not be usable by the end of this school year in June.

Respectfully submitted,

C. ALICE MANNING.

Report of the Sewing Supervisor

To Mr. Stephen Bean, Superintendent of Schools
of Middleton Grammar School :

I, as sewing supervisor, hereby submit my report from March 1, 1927 to January 1, 1928.

When I took charge of the sewing class the first of March, I went on with the work where Miss Hayward had left it. The fifth grade were making sewing bags, by applying stitches already learned. After finishing these the girls began to make bloomers.

The sixth grade were learning patching and darning. After finishing these they began to make simple gingham dresses. On account of the measles epidemic among the school children during the last term, the girls in these grades could not finish these at school but finished them at home.

The seventh grade were making pillow cases applying overhanding and hemming.

The eight grade girls were making smocks which they finished and later cut, basted, fitted and finished their graduation dresses.

In the fifth grade we plan to teach the use of the needle, thread and thimble and the simple stitches in sewing, namely the running stitch or basting; back stitch; over casting; over

handing and hemming. This year the girls have made these first on squares or samples of monks' cloth, using colored threads, afterward applying them by making sewing bags of checked gingham, to be used at school to keep the sewing material and utensils in. After finishing the bags we began to make simple wearing apparel such as aprons, bloomers, etc.

In the sixth grade the girls are taught to mend by darning and patching, darning woolen and lisle stockings and patching knit underwear and flannel, also making a hemmed patch and a set-in patch on cotton material. During the later part of the year we learn the use of the sewing machine, but most of the construction work in this grade is done by hand.

During the month of December the fifth and sixth grades made linen dish towels, blanket stitching the ends and embroidering designs on them in outline stitch.

The seventh grade having learned the stitches and mending are ready to begin construction. This year the girls have made cotton crepe kimonos using the sewing machine to sew the long seams.

The eighth grade learn the use of paper patterns by placing on the material and cutting and making the garment. This year the girls have made white tailored blouses, applying a set-in tailored pocket.

During the month of December the seventh and eighth grades made linen squares, hemstitching four sides.

Respectfully submitted,

K. JANE MARTIN,

Sewing Supervisor.

Penmanships Awards

1927—JANUARY TO JUNE

FINAL CERTIFICATE

Ursula Busineau.

IMPROVEMENT CERTIFICATE

Amelia Phaneuf

Lillian Ogden

PROGRESS PENS FOR 100 DRILLS

Millicent Goodrich

Richard Anderson

Raymond Barbrick

Amelia Phaneuf

Victoria Jankoski

Rosamond Le Calst

MERIT BUTTONS FOR 60 DRILLS

Allan Wennerberg

Josie Sheldon

Theodore Sigman

Norman Roberts

Millicent Goodrich

Rosalind Gould

Rose Thibodeau

Stanley Klosowski

PALMER BUTTONS FOR 25 DRILLS

Sheldon Daigle

Bernard Carlson

William Whittredge

Ervin Conley

Bray Wilkins

Lewis Ryer

Charles Campbell

Rose Thibodeau

Luella Fuller

Elizabeth McKinnon

Stanley Klosowski

Leo Fournier

School Calendar

January 3.—Winter term commences.

February 24.—Winter term ends.

Vacation—One Week.

March 5.—Term commences.

April 27.—Term ends.

Vacation—One Week.

May 7.—Spring term commences.

June 22.—Spring term ends.

Vacation—10 Weeks.

September 5.—Fall term commences.

December 21.—Winter term ends.

1929

January 2.—Winter term commences.

Holidays—January 1; February 22; April 19; May 30;
October 12. Noon of November 28 to December 3. Thanks-
giving recess.

RECOMMENDATIONS
OF THE
FINANCE COMMITTEE

TOWN WARRANT

AND THE
BALLOT

OF THE
TOWN OF MIDDLETON

MARCH, 1927

PART III

Recommendations of Finance Committee for the Year 1928

TOWN OFFICERS' SALARIES

Selectmen	\$300 00
Town Treasurer	300 00
Town Clerk	200 00
Town Accountant	300 00
Tax Collector	400 00
Assessors	600 00
Registrars	54 00
Moderator	25 00
Inspector of Slaughtering	25 00
Inspector of Cattle	150 00
Sealer of Weights and Measures	100 00
Constable	35 00
Overseers of the Poor	100 00
Superintendent of Burials	15 00
Cemetery Commissioners	30 00
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	\$2,634 00

Janitor of Town hall, 35 cents per hour.

PROTECTION OF PERSONS AND PROPERTY

Police	\$1,000 00
Building Fires	200 00
Forest Fires, (to include \$325 for new hose)	1,000 00
Firemen's Wages	65 00
Fire Hose double jacket	300 00
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	\$2,565 00

FORESTRY DEPARTMENT

Tree Warden	\$500 00	
Moth Department	681 49	
	<hr/>	\$1,181 49

HIGHWAYS AND BRIDGES

Highways and the Selectmen be authorized to apply to the State highway department for aid	\$3,650 00	
Sidewalks	300 00	
Fencing	200 00	
Snow Removal		
Bridges	300 00	
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EDUCATION

Schools, including tuition and transportation of pupils to vocational schools	\$21,600 00	
Library	200 00	
	<hr/>	\$21,800 00

HEALTH AND SANITATION

Board of Health	\$ 50 00	
Essex Sanatorium	342 60	
Dental Clinic	150 00	
	<hr/>	\$542 60
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Poor Department	\$2,500 00	
Soldiers' benefits	48 00	
State aid	360 00	
	<hr/>	\$2,908 00

UNCLASSIFIED

Contingent	\$1,200 00
Insurance	650 00
Town Hall	800 00
Memorial Day	225 00
American Legion	110 00
Cemeteries	800 00
Interest	2,400 00
Municipal Indebtedness	4,000 00
Middleton Electric Light, including depreciation	1,500 00
	<hr/>
	\$11,685 00

Recommendations of Committee

Article 1—No action	Article 9—No action
Article 2—No action	Article 10—Favorable
Article 3—No action	Article 11—No action
Article 4—Favorable	Article 12—No action
Article 5—No action	Article 13—Favorable
Article 6—No action	Article 14—No action
Article 7—Favorable	Article 15—No action
Article 8—Favorable	Article 16—No action

Signed,

W. W. RICHARDSON, Chairman
M. W. BERRY
A. B. HARRINGTON
E. B. MEADE
J. W. OSBORNE
Finance Committee.

Town Meeting Warrant

*Essex, ss. To William H. Young, Constable for the
Town of Middleton, in the County of Essex:*

GREETINGS :

In the name of the Commonwealth of Masachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and in Town affairs, to meet at the Town Hall, in said Town, on

Thursday, the first day of March next

at 8 o'clock P. M., for the following purposes :

ARTICLE 1. To authorize the Selectmen to appoint such other Town Officers as are required to be chosen annually.

ARTICLE 2. To see what action the Town will take in regard to defraying the Town expenses for the ensuing year.

ARTICLE 3. To see if the Town will vote to authorize the Treasurer, with the aproval of the Selectmen, to borrow money in anticipation of the revenue of the current financial year, and expressly made payable therefrom by this vote. And you are directed to serve this warrant by posting attested copies thereof, one at the Town Hall ; one at the Center Post Office and one at the store at Howe Station, in said Town, seven days at least before the time of holding said meeting.

ARTICE 4. To see if the Town will appropriate \$250 for the erection of suitable street signs and guide posts under the direction of the Board of Selectmen.

ARTICLE 5. To see what action the Town will take on the report of the Anniversary Committee and to appropriate money to cover the expenses of the celebration.

ARTICLE 6. To see if the refund of Dog Tax shall be transferred to the Library fund.

ARTICLE 7. To see if the Town will appropriate \$300 to make necessary repairs on the Fire House.

ARTICLE 8. To see if the Town will authorize the Board of Selectmen to appoint Town Council to represent the Town in all matters and things relating to the business of the Town and to appropriate \$250 as a retaining fee.

ARTICLE 9. To see if the Town will empower the Board of Selectmen to prepare and submit at a future Town Meeting a suitable set of By-Laws and Regulations for the Town in accordance with the General Laws of Massachusetts.

ARTICLE 10. To see if the Town will appropriate \$2,000 for reconstruction work on East Street to be spent in conjunction with like amounts from the State and County, when and if appropriated.

ARTICLE 11. To see what action the Town will take on petition of Edwin B. Meade and eleven others to see if the Town will vote to have a number of copies of the valuation lists made and appropriate money for the same.

ARTICLE 12. To see what action the Town will take on petition of Edwin B. Meade and fourteen others to have the Electric Light Commissioners elected by the voters.

ARTICLE 13. To see what action the Town will take on petition of Charles E. Wilkins and eleven others to have the Town appropriate \$400 for gravel to be used on School Street.

ARTICLE 14. To see what action the Town will take on petition of Walter Clayton and thirteen others to extend the electric light wires from Essex Street through Debush Avenue to North Main Street and to appropriate money for same.

ARTICLE 15. To see what action the Town will take on petition of fifteen property owners of Highland Park to have the Town make a special appropriation to lay a water pipe of sufficient size to supply a hydrant in a central location in said park.

ARTICLE 16. To see what action the Town will take on petition of fifteen property owners of Highland Park to have the Town make a special appropriation to repair roads in said Park to make them passable and safe.

And you are directed to serve this warrant by posting up attested copies thereof at Town Hall, Post Office, and Dow's Store, cor. Maple and Gregory Streets in said Town seven days at least before the time of holding said meeting.

Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting aforesaid.

Given under our hands this 21st day of February, 1928.

MAURICE E. TYLER

ROGER T. CLAPP

WILLIAM H. SANBORN

Selectmen of Middleton.

